



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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EXTERMINATION AND PEST CONTROL SERVICES

Issued September 23, 1966

Advice has been requested regarding the Sales Tax and Business Tax liability of persons engaged in extermination and pest control work.

RCW 82.04.050 includes within the definition of retail sale

" . . . the sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing, or moving of existing buildings or structures, . . . "

Therefore, when pest control work is performed in connection with a building or structure the Sales Tax applies to the charge made for the services performed. The income from this source is taxable under the Retailing classification of the Business Tax. Resale certificates may be given when purchasing supplies such as fumigants, baits, and poisons which are resold in performing pest control operations in buildings or other structures. "Buildings or other structures" is defined in Rule 170 to mean "everything artificially built up or composed of parts joined together in some definite manner and attached to real property."

Where the pest control services are not performed in connection with a building or other structure the income from the work is taxable under the Service classification of the Business Tax. The Sales Tax is not applicable to charges made to customers for performing the service. The Sales or Use Tax does apply to purchases by the pest control operator of bait, poisons, fumigants and other such supplies used in performing pest control work not connected with a building or structure.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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The pest control operator is the consumer of equipment, advertising material, office supplies and similar commodities. Therefore the Sales Tax applies to all purchases of such commodities by a pest control operator. (Letter.)